

## Article 23.

### Public Service Companies.

#### § 105-333. Definitions.

The following definitions apply in this Article unless the context requires a different meaning:

- (1) Airline company. – A company engaged in the business of transporting passengers and property by aircraft for hire within, into, or from this State.
- (2) Bus line company. – A company engaged in the business of transporting passengers and property by motor vehicle for hire over the public highways of this State (but not including a bus line company operating primarily upon the public streets within a single local taxing unit), whether the transportation is within, into, or from this State.
- (3) Distributable system property. – All real property and personal property owned or used by a railroad company other than nondistributable system property.
- (4) Electric membership corporation. – A company organized, reorganized, or domesticated under Chapter 117 of the General Statutes and engaged in the business of supplying electricity for light, heat, or power to consumers in this State.
- (5) Electric power company. – A company engaged in the business of supplying electricity for light, heat, or power to consumers in this State.
- (6) Repealed by Session Laws 1973, c. 783, s. 5.
- (7) Flight equipment. – Aircraft fully equipped for flying and used in any operation within this State.
- (8) Gas company. – A company engaged in the business of supplying artificial or natural gas to, from, within, or through this State through pipe or tubing for light, heat, or power to consumers in this State.
- (9) Locally assigned rolling stock. – Rolling stock that is owned or leased by a motor freight carrier company, specifically assigned to a terminal or other premises, and regularly used at the premises to which assigned.
- (9a) **(Effective for taxes imposed for taxable years beginning on or after July 1, 2015)** Mobile telecommunications company. – A company providing a mobile telecommunications service as defined in G.S. 105-164.3.
- (10) Motor freight carrier company. – A company engaged in the business of transporting property by motor vehicle for hire over the public highways of this State as provided in this subdivision:
  - a. As to interstate carrier companies domiciled in North Carolina, this term includes carriers who regularly transport property by tractor trailer to or from one or more terminals owned or leased by the carrier outside this State or two or more terminals inside this State. For purposes of appraisal and allocation only, the term also includes a North Carolina interstate carrier that does not have a terminal outside this State but whose operations outside the State are sufficient to require the payment of ad valorem taxes on a portion of the value of the rolling stock of the carrier to taxing units in one or more other states.
  - b. As to interstate carrier companies domiciled outside this State, this term includes carriers who regularly transport property by tractor

trailer to or from one or more terminals owned or leased by the carrier inside this State.

- c. As to intrastate carrier companies, this term includes only those carriers that are engaged in the transportation of property by tractor trailer to or from two or more terminals owned or leased by the carrier in this State.
- (11) Nondistributable system property. – The following properties owned by a railroad company: land other than right-of-way, depots, machine shops, warehouses, office buildings, other structures, and the contents of the structures listed in this subdivision.
- (12) Nonsystem property. – The real and tangible personal property owned by a public service company but not used in its public service activities.
- (13) Pipeline company. – A company engaged in the business of transporting natural gas, petroleum products, or other products through pipelines to, from, within, or through this State, or having control of pipelines for such a purpose.
- (14) **(Effective for taxes imposed for taxable years beginning before July 1, 2015)** Public service company. – A railroad company, a pipeline company, a gas company, an electric power company, an electric membership corporation, a telephone company, a telegraph company, a bus line company, an airline company, or a motor freight carrier company. The term also includes any company performing a public service that is regulated by the United States Department of Energy, the United States Department of Transportation, the Federal Communications Commission, the Federal Aviation Agency, or the North Carolina Utilities Commission, except that the term does not include a water company, providers of mobile telecommunications service as defined in G.S. 105-164.3, a cable television company, or a radio or television broadcasting company.
- (14) **(Effective for taxes imposed for taxable years beginning on or after July 1, 2015)** Public service company. – A railroad company, a pipeline company, a gas company, an electric power company, an electric membership corporation, a telephone company, a bus line company, an airline company, a motor freight carrier company, a mobile telecommunications company, or a tower aggregator company. The term also includes any company performing a public service that is regulated by the United States Department of Energy, the United States Department of Transportation, the Federal Communications Commission, the Federal Aviation Agency, or the North Carolina Utilities Commission, except that the term does not include a water company, a cable television company, or a radio or television broadcasting company.
- (15) Railroad company. – A company engaged in the business of operating a railroad to, from, within or through this State on rights-of-way owned or leased by the company. It also means a company operating a passenger service on the lines of any railroad located wholly or partly in this State.
- (16) Rolling stock. – Motor vehicles, railroad locomotives, and railroad cars that are propelled by mechanical or electrical power and used upon the highways or, in the case of railroad vehicles, upon tracks.
- (17) System property. – The real property and personal property used by a public service company in its public service activities. The term also includes

public service company property under construction on the day as of which property is assessed which when completed will be used by the owner in its public service activities.

- (17a) **(Effective for taxes imposed for taxable years beginning on or after July 1, 2015)** Tangible personal property of a mobile telecommunications company. – All tangible personal property located in this State that is owned by a mobile telecommunications company or is leased to and capitalized on the books of a mobile telecommunications company in accordance with generally accepted accounting principles, including cellular towers, cellular equipment shelters, and site improvements at cellular tower locations. The term does not include FCC licenses or authorizations or other intangible personal property.
- (17b) **(Effective for taxes imposed for taxable years beginning on or after July 1, 2015)** Tangible personal property of a tower aggregator company. – All tangible personal property located in this State that is owned by a tower aggregator company or is leased to and capitalized on the books of a tower aggregator company in accordance with generally accepted accounting principles, including cellular towers, cellular equipment shelters, and site improvements at cellular tower locations.
- (18) **(Repealed effective for taxes imposed for taxable years beginning on or after July 1, 2015)** Telegraph company. – A company engaged in the business of transmitting telegraph messages to, from, within, or through the State.
- (19) **(Effective for taxes imposed for taxable years beginning before July 1, 2015)** Telephone company. – A company engaged in the business of transmitting telephone messages and conversations to, from, within, or through this State.
- (19) **(Effective for taxes imposed for taxable years beginning on or after July 1, 2015)** Telephone company. – A company engaged in the business of transmitting telephone messages and conversations to, from, within, or through this State, except that the term does not include a mobile telecommunications company.
- (20) Repealed by Session Laws 1973, c. 783, s. 5.
- (21) Terminal. – A motor freight carrier facility that includes buildings for the handling and temporary storage of freight pending transfer between locations. The term also includes a facility that handles truckloads only and typically consists of a wide, open space where rolling stock is parked and a building for offices and maintenance of rolling stock.
- (22) **(Effective for taxes imposed for taxable years beginning on or after July 1, 2015)** Tower aggregator company. – A company that provides tower infrastructure for broadcasting and mobile telephony and that leases space on the tower infrastructure to mobile telecommunications companies. (1939, c. 310, ss. 1600-1605; 1943, c. 634, s. 3; 1965, c. 287, s. 17; 1971, c. 806, s. 1; c. 1121, s. 4; 1973, c. 198; c. 783, ss. 1-5; c. 1180; 1991 (Reg. Sess., 1992), c. 961, s. 1; 1995, c. 350, ss. 1, 2; 1995 (Reg. Sess., 1996), c. 646, s. 18; 1997-23, ss. 6, 7; 1998-98, s. 25; 2010-95, ss. 19, 20; 2011-330, s. 41; 2014-3, s. 11.1(a).)